

EXHIBIT B

	29-Apr-24						Page 1
PEMI-BAKER REGIONAL SCHOOL DISTRICT							
2024-2025 Budget							
		Adopted	Adjusted	Actual	Adopted	Adopted	
Account	Description	Budget	Budget	Expenses	Budget	Budget	
Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025	
1 1100	REGULAR EDUCATION						
2 110	Salaries	2,909,286	2,833,286	2,874,364	3,053,878	3,015,975	
3 213	Life Insurance	2,612	2,612	2,577	2,683	2,460	
4 220	FICA	226,071	220,271	214,213	237,237	234,162	
5 231	Non-teacher Retire.	1	1	5,286	1	1	
6 232	Teacher Retirement	617,481	601,481	605,959	609,064	590,828	
7 250	Unemployment	1,262	1,262	245	1,148	1,033	
8 260	Worker's Comp	8,866	8,866	8,116	9,303	7,958	
9 290	Longevity	45,890	45,890	45,135	47,265	44,960	
10 300	Prof&TSvs.-HmeTutor	1	1	219	1	1	
11 300.12	Prof&T Serv.-Music	3,500	3,500	1,950	3,500	3,900	
12 300.18	Prchsed Prof&TSrvces	45,000	45,000	30,806	40,000	32,000	
13 300.70	Prof&T Serv.-Dance/Theatre	0	0	0	0	3,500	
14	430 Repairs & Maintenance						
15 430.02	Art	100	100	0	100	100	
16 430.10	I.A./Tech. Ed.	3,000	3,000	0	3,450	3,600	
17 430.12	Music	4,175	4,175	2,662	4,175	4,175	
18 430.13	Science	5,500	5,500	7,095	5,500	6,923	
19 430.18	General	55,000	55,000	50,376	50,000	55,000	
20 430.24	Computers	0	0	800	0	0	
21 431.00	Software	18,645	18,645	1,678	0	0	
22	580 Workshops/Travel						
23 580	Home Tutoring Mileage	1	1	0	1	1	
24 580.02	Workshops/Regs.-Art	260	260	0	300	900	
25 580.05	Travel/Wrkshps-Eng.	1	1	0	1	1	
26 580.07	Travel/Wellness	1	1	0	1	1	
27 580.12	Travl/Wrkshps-Music	3,400	3,400	3,349	3,400	3,400	
28 580.18	Travel - General	1,500	1,500	3,279	1,500	1,500	
29 580.70	Workshops/Travel-Dance/Theatre	0	0	0	0	2,500	
30	610 Supplies						
31 610.00	Instructional Supplies	1	1	18	1	1	
32 610.02	Art	8,000	8,000	8,344	7,731	7,740	
33 610.05	English	1,750	1,750	868	1,750	1,750	
34 610.06	French	300	300	388	300	300	
35 610.07	Wellness	1,353	1,353	437	1,353	1,468	
36 610.08	P.E.	1,000	1,000	2,009	1	1,200	
37 610.10	I.A./Tech. Ed.	9,500	9,500	10,507	9,500	9,500	
38 610.11	Math	2,500	2,500	1,522	2,500	2,500	
39 610.12	Music	4,869	4,869	3,915	4,900	5,500	
40 610.13	Science	12,000	12,000	10,306	11,000	18,667	
41 610.15	Social Studies	850	850	729	1,200	1,200	
42 610.18	General	30,000	35,479	28,697	30,000	35,000	

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PEMI-BAKER REGIONAL SCHOOL DISTRICT							
2024-2025 Budget							
		Adopted	Adjusted	Actual	Adopted	Adopted	
Account	Description	Budget	Budget	Expenses	Budget	Budget	
Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025	
43	610.19	Freshmen Seminar	1	1	0	1	0
44	610.22	Photo/Graphic Arts	9,773	9,773	7,643	10,031	10,410
45	610.23	Spanish	180	180	792	1,000	1,000
46	610.24	Computer	0	0	0	0	0
47	610.70	Dance/Theatre	0	0	0	1	3,300
48	611	<i>Audio-Visual</i>					
49	611.05	English	1	1	0	1	1
50	611.06	French	250	250	81	250	250
51	611.07	Wellness	1	1	0	1	1
52	611.10	I.A./Tech Ed.	400	400	0	1	1
53	611.11	Math	0	0	0	1	1
54	611.12	Music	0	0	0	1	1
55	611.13	Science	455	455	212	173	418
56	611.15	Social Studies	0	0	0	1	1
57	611.22	Photo/Graphic Arts	0	0	0	0	0
58	611.23	Spanish	180	180	0	400	400
59	611.70	Dance/Theatre	0	0	0	1	500
60	644	<i>Textbooks</i>					
61	644.00	Textbooks	0	0	0	0	0
62	644.05	English	1	645	3,217	1	5,600
63	644.06	French	1	1	0	1	1
64	644.07	Wellness	1	1	0	1	1
65	644.10	I.A./Tech Ed.	1	1	0	1	1
66	644.11	Math	1	1	1,170	1	1
67	644.12	Music	1	1	0	1	1
68	644.13	Science	4,106	4,106	316	1	1
69	644.15	Social Studies	12,000	12,000	17,711	1	1
70	644.22	Photo/Graphic Arts	1	1	0	1	1
71	644.23	Spanish	1	1	0	1	1
72	644.70	Dance/Theatre	0	0	0	1	1
73	645	<i>Workbooks</i>					
74	645.02	Art	1	1	0	1	1
75	645.05	English	1	1	0	1	1
76	645.06	French	1,000	1,000	990	1,000	1,000
77	645.07	Wellness	1	1	0	1	1
78	645.10	I.A./Tech Ed.	800	800	0	1	1
79	645.13	Science	1	1	0	135	135
80	645.15	Social Studies	1	1	0	1	1
81	645.23	Spanish	7,835	7,835	5,274	6,679	7,000

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PEMI-BAKER REGIONAL SCHOOL DISTRICT							
2024-2025 Budget							
		Adopted	Adjusted	Actual	Adopted	Adopted	
Account	Description	Budget	Budget	Expenses	Budget	Budget	
Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025	
82	646 Periodicals						
83	646.07 Wellness	260	260	251	260	260	
84	646.10 I.A./Tech Ed.	1	1	0	1	1	
85	646.13 Science	1	1	0	1	1	
86	646.15 Social Studies	0	0	0	1	1	
87	647 Professional Books						
88	647.05 English	1	1	0	1	1	
89	647.07 Wellness	1	1	0	1	1	
90	647.08 P.E.	90	90	0	90	90	
91	647.11 Math	1	1	0	1	1	
92	647.13 Science	152	152	127	115	115	
93	647.15 Social Studies	1	1	0	1	1	
94	647.22 Photo/Graphic Arts	1	1	0	1	1	
95	647.23 Spanish	1	1	0	1	0	
96	647.24 Computers	1	1	0	0	0	
97	650 Software						
98	650.10 I.A./Tech. Ed.	1	1	379	1,500	1,500	
99	650.11 Math	2,450	2,450	2,176	950	1,160	
100	650.13 Science	41,095	41,095	329	11,600	4,845	
101	650.15 Social Studies	10,000	10,000	470	1	1	
102	650.18 General	23,481	23,481	28,725	44,350	50,300	
103	650.22 Photo/Graphic Arts	1	1	0	1	1	
104	650.23 Spanish	300	300	13	540	540	
105	650.24 Computer Science	0	0	0	0	0	
106	730 New Equipment						
107	730.02 Art	1	1	0	1	1	
108	730.05 English	1	1	0	1	1	
109	730.08 P.E.	1	1	0	1	1	
110	730.10 I.A./Tech. Ed.	5,760	5,760	0	4,600	4,600	
111	730.12 Music	500	500	80	1	1,300	
112	730.13 Science	10,000	10,000	13,638	9,000	8,520	
113	730.15 Social Studies	1	1	0	1	1	
114	730.18 General/Technology	76,738	71,646	184,367	86,020	98,325	
115	730.22 Photo/Graphic Arts	1,804	1,804	1,747	1,700	1,671	
116	730.24 Computers	0	0	0	0	0	
117	735 Replacement of Equipment						
118	735.10 I.A./Tech. Ed.	1	1	0	1	1	
119	735.11 Math	2,350	2,350	2,467	2,350	2,350	
120	735.12 Music	1	1	47	1	1	
121	735.13 Science	10,537	10,537	4,994	9,000	9,487	
122	735.18 General/Technology	10,350	10,350	20,903	8,050	9,200	
123	735.22 Photo/Graphic Arts	2,490	2,490	2,823	65,255	6,000	

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PEMI-BAKER REGIONAL SCHOOL DISTRICT							
2024-2025 Budget							
		Adopted	Adjusted	Actual	Adopted	Adopted	
Account	Description	Budget	Budget	Expenses	Budget	Budget	
Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025	
124	810 Dues						
125	810.06 French	200	200	45	200	200	
126	810.07 Wellness	155	155	139	155	155	
127	810.08 P.E.	280	280	0	280	300	
128	810.12 Music	500	500	0	500	500	
129	810.13 Science	0	0	0	0	50	
130	810.15 Social Studies	80	80	0	1	1	
131	810.22 Photo/Graphic Arts	300	300	0	400	400	
132	810.23 Spanish	255	255	0	450	675	
133	810.70 Dance/Theatre	0	0	0	0	550	
134	TOTAL 1100	4,260,815	4,164,046	4,226,975	4,409,821	4,332,849	
135							
136	1101 SUBSTITUTES						
137	120 Salaries	10,000	10,000	19,475	15,000	15,000	
138	220 FICA	765	765	1,471	1,148	1,148	
139	231 Non-teacher retir.	1	1	0	1	1	
140	232 Retirement - teacher	1	1	1,563	1	1	
141	250 Unemployment	22	22	9	30	27	
142	260 Worker's Comp	30	30	55	45	39	
143	TOTAL 1101	10,819	10,819	22,573	16,225	16,216	
144							
145	1102 INSTRUCTIONAL AIDES						
146	110 Salaries	57,943	57,943	35,196	35,895	37,335	
147	122 Home Tutors	1	1	0	1	1	
148	213 Life Insurance	123	123	80	77	80	
149	214 LTD Insurance	1	1	0	1	1	
150	220 FICA	4,495	4,495	2,414	2,746	2,856	
151	231 Retirement - non-teacher	8,261	8,261	4,948	4,857	5,051	
152	232 Retirement - tutors	1	1	0	0	0	
153	240 Admin. course reimb.	0	0	0	0	0	
154	250 Unemployment	62	62	6	28	25	
155	260 Worker's Comp	176	176	99	108	97	
156	290 Longevity	810	810	0	0	0	
157	TOTAL 1102	71,873	71,873	42,744	43,713	45,446	
158							

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
159	1210	SPECIAL EDUCATION					
160	110	Salaries	488,470	488,470	492,468	508,127	463,065
161	122	Tutoring Salaries	1	1	0	1	1
162	213	Life Insurance	462	462	462	462	360
163	214	LTD	420	420	433	432	441
164	220	FICA	37,850	37,850	38,247	39,377	35,903
165	231	Retirement - nonteacher	1	1	0	1	1
166	232	Retirement - teacher	104,001	104,001	104,631	101,092	92,173
167	240	Course Reimbursement	2,500	2,500	349	2,500	2,500
168	250	Unemployment	216	216	49	199	151
169	260	Worker's Comp	1,484	1,484	1,391	1,544	1,220
170	290	Longevity	6,300	6,300	5,300	6,600	6,250
171	300	Purchased Prof & Tech Services	268,534	148,534	177,802	355,845	459,355
172	305	Testing/Evaluation	7,000	7,000	0	4,000	12,000
173	330	OtherProf-Attor.Fees	4,000	4,000	0	4,000	4,000
174	430	Repairs & Maintenance	0	0	0	0	5,000
175	500	Other-Medicaid	6,000	6,000	3,633	6,000	4,650
176	534	Postage	200	200	21	300	400
177	561	Tuition	1,084,750	1,209,750	370,982	1,093,000	1,419,792
178	580	Travel	1	1	964	1	1
179	610	Supplies	10,394	10,394	16,983	10,244	9,921
180	611	A/V	2,000	2,000	0	1	1
181	644	Textbooks	1	1	0	500	500
182	645	Workbooks	1	1	0	500	500
183	646	Periodicals	50	50	0	50	50
184	647	Professional Books	1	1	0	1	1
185	650	Software	7,000	0	1,248	7,000	4,855
186	730	New Equipment	2,000	2,000	2,054	2,000	2,000
187	735	Replacement of Equipment	4,000	4,000	3,088	4,000	4,000
188	810	Dues	1,000	1,000	555	1,000	1,000
189		TOTAL 1210	2,038,637	2,036,637	1,220,658	2,148,777	2,530,091
190							
191	1212	SPECIAL ED AIDES					
192	110	Salaries	439,009	439,009	333,557	399,399	401,706
193	122	Tutoring Salaries	1,000	1,000	33,080	8,000	14,000
194	213	Life Insurance	942	942	607	858	862
195	220	FICA	33,687	33,687	28,611	30,657	30,834
196	231	Retirement - non-teacher	61,914	61,914	47,087	54,331	54,533
197	232	Retirement - teacher	0	0	0	0	0
198	250	Unemployment	524	524	74	421	361
199	260	Worker's Comp	1,321	1,321	1,035	1,202	1,048

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	PEMI-BAKER REGIONAL SCHOOL DISTRICT						
	2024-2025 Budget						
		Adopted	Adjusted	Actual	Adopted	Adopted	
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
200	290	Longevity	1,350	1,350	1,350	1,350	1,350
201	580	Travel/Workshops	500	500	0	1	1
202		TOTAL 1212	540,247	540,247	445,402	496,219	504,695
203							
204	1214	SPECIAL ED. SECRETARY					
205	110	Salaries	58,424	58,424	58,552	60,884	63,316
206	213	Life Insurance	126	126	119	131	136
207	220	FICA	4,573	4,573	4,419	4,761	4,947
208	231	Retirement - non-teacher	8,404	8,404	8,422	8,420	8,749
209	250	Unemployment	31	31	6	28	25
210	260	Worker's Comp	179	179	165	187	168
211	290	Longevity	1,350	1,350	1,350	1,350	1,350
212	730	New Equipment	0	0	0	0	0
213		TOTAL 1214	73,087	73,087	73,034	75,761	78,691
214							
215	1215	EXTENDED SCHOOL YEAR					
216	110	Salaries	20,000	20,000	10,154	20,000	20,000
217	220	FICA	1,530	1,530	777	1,530	1,530
218	231	Retirement - non-teacher	1,406	1,406	531	1,082	1,082
219	232	Retirement - teacher	2,102	2,102	1,214	2,357	2,357
220	300	Purchased Prof&Tech Services	16,205	16,205	9,458	21,312	15,000
221		TOTAL 1215	41,243	41,243	22,134	46,281	39,969
222	1260	BILINGUAL EDUCATION					
223	110	Salaries	0	0	1,077	0	32,542
224	213	Life Insurance	0	0	0	0	59
225	220	FICA	0	0	256	0	2,489
226	250	Unemployment	0	0	0	0	25
227	260	Worker's Comp	0	0	0	0	85
228	300	Purchased Prof&Tech Services	19,349	19,349	20,079	22,817	0
229		TOTAL 1260	19,349	19,349	21,412	22,817	35,200
230	1300	APPLIED TECHNOLOGY					
231	110	Salaries	450,076	450,076	448,079	520,036	484,328
232	213	Life Insurance	456	456	422	524	477
233	220	FICA	34,907	34,907	33,961	40,290	37,499
234	232	Retirement - teacher	95,916	95,916	95,496	103,436	96,273
235	250	Unemployment	224	224	43	231	202
236	260	Worker's Comp	1,369	1,369	1,265	1,580	1,274
237	290	Longevity	6,230	6,230	6,230	6,625	5,860
238	300	Prof&Tech Services	1	1	0	1	1
239	300.07	Prof&Tech Health Science	18,500	-14,500	9,521	18,500	19,000
240	300.72	Prof&Tech Outdoor Rec Ldrship	0	0	0	27,000	27,000

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
241	430	Repairs & Maintenance					
242	430.04	Marketing Education	1,000	1,000	0	1,000	2,000
243	430.07	Health Science	1,540	1,540	0	500	500
244	430.25	Automotive Tech	3,000	3,000	546	3,000	3,000
245	430.26	Culinary Arts	500	500	0	350	350
246	442.26	Rentals-Culinary Arts	1	1	0	1	1
247	550.04	Printing - Marketing	1,200	1,200	0	1,200	850
248	580	Travel/Workshops					
249	580.04	Marketing -Wrkshp/Travel	5,000	5,000	0	5,000	5,000
250	580.26	Culinary Arts	1	1	0	1	1
251	580.32	Travel - Voca'l Guidance	1	1	0	0	0
252	580.72	Outdoor Rec Leadership	0	0	0	2,500	3,200
253	610	Supplies					
254	610.04	Marketing Education	6,000	6,000	7,786	6,000	8,400
255	610.07	Health Science	2,990	2,990	2,644	3,795	5,500
256	610.16	Drafting	2,000	2,000	2,318	2,000	3,000
257	610.25	Automotive Tech	3,000	3,000	3,676	3,500	3,500
258	610.26	Culinary Arts	12,000	12,184	9,918	11,750	11,750
259	610.71	Media Arts	3,000	0	0	3,000	3,000
260	610.72	Outdoor Rec Leadership	0	0	0	11,500	7,910
261	611	Audio-Visual					
262	611.07	Health Science	450	450	0	500	500
263	611.25	Automotive Tech	1	1	0	1	1
264	644	Textbooks					
265	644.04	Marketing Education	1	1	0	1	1
266	644.07	Health Science	3,119	3,418	1,400	4,726	4,150
267	644.25	Automotive Tech	1	1	0	1	1
268	644.26	Culinary Arts	1,800	1,800	1,771	1,408	1,408
269	644.72	Outdoor Rec Leadership	0	0	0	2,000	762
270	645	Workbooks					
271	645.04	Marketing Education	1	1	0	1	1
272	645.07	Health Science	343	1,373	264	414	400
273	645.25	Automotive Tech	1	1	0	1	1
274	645.26	Culinary Arts	1,200	1,200	1,109	1,323	1,323
275	645.72	Outdoor Rec Leadership	0	0	0	1,500	1
276	646	Subscriptions/Magazines					
277	646.25	Automotive Tech	150	150	0	150	150
278	646.26	Culinary Arts	1	1	0	1	1
279	647	Professional Books					
280	647.25	Automotive Tech	1	1	0	1	1

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
281	650	Software					
282	650.07	Health Science	2,800	2,800	2,241	2,600	2,240
283	650.25	Automotive Tech	6,645	6,645	8,619	7,195	7,195
284	650.71	Media Arts	319	0	0	950	950
285	650.72	Outdoor Rec Leadership	0	0	0	0	480
286	730	New Equipment					
287	730.04	Marketing Education	1	1	0	1	1
288	730.07	Health Science	1	1	0	1	1
289	730.25	Automotive Tech	1	1	545	1	2,000
290	730.26	Culinary Arts	500	500	375	464	464
291	730.71	Media Arts	1	1	0	1	1
292	735	Replacement of Equipment					
293	735.04	Marketing Ed.	1	1	0	1	1
294	735.16	Drafting	300	600	0	300	300
295	735.25	Automotive Tech	500	500	0	500	500
296	735.26	Culinary Arts	1	1	0	1	1
297	735.71	Media Arts	0	0	0	0	4,485
298	810	Dues					
299	810.00	Dues and Fees	0	0	0	0	0
300							
301	810.04	Marketing Education	2,000	2,000	260	2,000	2,316
302	810.07	Health Science	540	540	45	800	1,000
303	810.26	Culinary Arts	576	576	0	576	576
304	810.72	Outdoor Rec Leadership	0	0	0	0	274
305		TOTAL 1300	670,167	635,661	638,536	800,739	761,362
306							
307	1370	TECHNICAL EDUCATION					
308	610.00	Supplies	0	3,000	3,352	0	0
309	650.00	Software	0	319	78	0	0
310	730.00	New Equipment	0	1	361	0	0
311	735.00	Replacement of Equipment	4,555	-7,445	4,844	4,485	0
312		TOTAL 1370	4,555	-4,125	8,636	4,485	0
313							
314	1410	CO-CURRICULAR					
315	125	Salaries					
316	125.07	H.O.S.A.	1,882	1,882	1,260	1,470	1,680
317	125.35	Amnesty International	1	1	0	1	0
318	125.37	Granite State Challenge	2,100	2,100	0	1	2,100
319	125.38	Homecoming	0	0	0	0	2,100
320	125.39	Assist. Quiz Bowl	0	0	0	1,260	1,470
321	125.40	TSA	3,150	3,150	3,150	3,570	2,780

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
		Adopted	Adjusted	Actual	Adopted	Adopted	
Account	Description	Budget	Budget	Expenses	Budget	Budget	
Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025	
322	1410 Co-Curricular Continued						
323	125.41 Chamber Singers	1,050	1,050	1,260	1,470	1,680	
324	125.42 Astronomy Club	1,050	1,050	1,260	1,470	1,680	
325	125.43 Britannia Society	1,050	1,050	1,260	1,470	1,680	
326	125.44 Media Club	1,050	1,050	1,260	1,470	1,680	
327	125.45 Student Diversity Club	0	0	3,780	3,780	3,780	
328	125.46 Robotics	0	0	0	1,470	1,680	
329	125.48 Quiz Bowl	3,780	3,780	4,830	3,780	3,780	
330	125.69 Earth Club	0	0	0	0	0	
331	125.70 Theater Director	8,400	8,400	4,200	8,400	8,400	
332	125.71 Musical	4,830	4,830	4,830	4,830	4,830	
333	125.72 Yearbook	5,880	5,880	4,095	6,090	6,510	
334	125.73 Pep Band	4,830	4,830	4,830	4,830	4,830	
335	125.74 Student Government	5,460	5,460	5,460	5,460	5,460	
336	125.75 DECA	3,780	3,780	3,780	3,780	3,780	
337	125.76 Outing Club	1	1	0	0	0	
338	125.77 Winter Carnival	1,050	1,050	2,100	1,050	1,260	
339	125.78 Dance Club	1	1	0	1	1	
340	125.79 Yearbook Assistant	2,100	2,100	4,095	2,100	2,100	
341	125.80 Youth & Government	0	0	0	0	0	
342	125.81 French Honor Society	1,050	1,050	1,260	1,470	1,680	
343	125.82 Spanish Honor Society	1,050	1,050	1,260	1,470	1,680	
344	125.83 Tech Dir. Theatrical (2)	8,000	8,000	3,000	8,000	8,000	
345	125.84 Math Team	4,200	4,200	4,200	4,200	3,360	
346	125.86 Literary Magazine	2,100	2,100	2,100	2,100	1,680	
347	125.88 National Honor Society	2,940	2,940	2,940	3,255	3,465	
348	125.89 Nat'l Tech Honor Society	4,830	4,830	4,830	4,830	4,830	
349	125.90 Freshman Advisor	1,260	1,260	1,260	1,470	2,100	
350	125.91 Sophomore Advisor	2,100	2,100	1,470	1,680	1,260	
351	125.92 Junior Advisor	2,100	2,100	3,780	2,520	2,310	
352	125.93 Senior Advisor	2,730	2,730	3,360	3,780	2,520	
353	220 FICA	6,411	6,411	5,651	7,078	7,355	
354	231 Non-Teacher Retire.	827	827	0	671	0	
355	232 Retirement - teacher	14,614	14,614	15,671	17,200	18,883	
356	260 Worker's Comp	251	251	228	278	250	
357	300.70 Prof&TechSer-Theatre	8,700	8,700	10,500	9,000	9,000	
358	430.70 Repair&Maint-Theater	300	300	0	300	300	
359	442.70 Equip.Rental-Theatre	4,200	4,200	4,273	4,200	4,200	
360	550.86 Printing - Literary Magazine	0	0	0	0	400	

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PEMI-BAKER REGIONAL SCHOOL DISTRICT							
2024-2025 Budget							
		Adopted	Adjusted	Actual	Adopted	Adopted	
Account	Description	Budget	Budget	Expenses	Budget	Budget	
Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025	
361	580 Workshops						
362	580.18 General	1,000	1,000	210	1,000	1,000	
363	580.35 Amnesty International	1	1	0	0	0	
364	580.36 Math/Quiz Bowl Entry Fees	6,650	6,650	10,300	6,650	7,425	
365	580.70 Theater	3,300	3,300	563	3,300	3,300	
366	580.74 Student Government	2,000	2,000	595	2,000	2,000	
367	580.80 Youth & Government	0	0	0	0	0	
368	580.88 National Honor Society	1	1	0	1	1	
369	580.94 Spanish Club	0	0	0	1	1	
370	580.95 French Club	0	0	0	1	1	
371	610 Supplies						
372	610.07 HOSA	0	0	0	0	250	
373	610.20 Students for Diversity	250	250	26	250	250	
374	610.36 Freshman Orientation	3,500	3,500	2,906	3,500	3,500	
375	610.37 Open House	500	500	828	500	900	
376	610.38 Homecoming	1,000	1,000	237	1,000	500	
377	610.40 TSA (Tech. Stud. Assoc)	1,500	1,500	1,854	1,500	1,700	
378	610.70 Theater	10,000	10,000	1,994	10,000	10,000	
379	610.72 Yearbook	0	0	0	0	0	
380	610.73 Pep-Band	1	1	0	1	1,000	
381	610.74 Student Government	1	1	0	150	150	
382	610.77 Winter Carnival	3,000	3,000	3,616	3,000	3,500	
383	610.80 Youth & Government	1	1	0	0	1	
384	610.86 Literary Magazine	1	1	82	1	0	
385	610.88 National Honor Society	3,000	3,000	1,650	3,000	3,000	
386	610.89 Nat'l Tech Honor Society	4,500	4,500	3,079	5,000	5,000	
387	610.94 Spanish Club	800	800	901	805	1,000	
388	610.95 French Club	800	800	807	800	1,000	
389	730 New Equipment						
390	730.70 Theater	1	10,084	11,235	1	1	
391	730.72 Yearbook	1	1	0	1	0	
392	810 Dues						
393	810.07 HOSA	0	0	0	0	400	
394	810.70 Theater	150	150	0	150	150	
395	810.74 Student Government	150	150	0	1	0	
396	810.80 Youth & Government	0	0	0	0	0	
397	810.86 Literary Magazine	0	0	0	0	0	
398	810.88 National Honor Society	700	700	770	700	700	
399	810.89 National Tech Honor Soc.	800	800	0	850	850	
400	TOTAL 1410	162,716	172,799	158,887	175,418	184,114	
401							

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
		Adopted	Adjusted	Actual	Adopted	Adopted	
Account	Description	Budget	Budget	Expenses	Budget	Budget	
Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025	
402	1420 ATHLETICS						
403	125 Salaries						
404	125.40 Football	27,720	27,720	27,720	27,770	27,090	
405	125.42 Football Cheerleading	3,360	3,360	3,570	3,780	3,990	
406	125.43 Girls Field Hockey	9,450	9,450	9,660	9,870	10,080	
407	125.44 Cross Country - Boys & Girls	6,930	6,930	8,820	9,080	7,980	
408	125.46 Basketball - Boys	10,710	10,710	12,730	11,130	11,340	
409	125.47 Basketball - Girls	11,970	11,970	12,180	12,180	12,180	
410	125.48 Hockey	9,450	9,450	9,870	9,870	10,080	
411	125.49 Ski Jumping	4,410	4,410	4,620	4,620	4,830	
412	125.50 Nordic Ski	5,460	5,460	10,000	10,080	4,830	
413	125.51 Alpine Ski	5,460	5,460	5,460	5,460	6,460	
414	125.52 Wrestling	10,710	10,710	10,171	10,710	10,710	
415	125.53 Baseball	9,030	9,030	9,660	9,450	9,870	
416	125.54 Softball	10,710	10,710	8,820	10,710	10,710	
417	125.55 Tennis - Boys	4,830	4,830	4,830	4,830	4,830	
418	125.56 Tennis - Girls	4,830	4,830	4,830	4,830	4,830	
419	125.57 Track - Boys	8,190	8,190	4,620	6,720	4,830	
420	125.58 Track - Girls	6,090	6,090	6,090	6,720	4,830	
421	125.59 Trainer	17,640	17,640	22,050	19,110	22,050	
422	125.60 Soccer - Boys	9,030	9,030	10,290	10,290	10,290	
423	125.61 Soccer - Girls	7,350	7,350	7,770	8,190	8,190	
424	125.62 Volleyball	8,190	8,190	8,820	9,030	8,820	
425	125.64 Golf	4,830	4,830	3,780	3,990	4,200	
426	125.65 Freshman Program	9,600	9,600	9,600	9,600	9,600	
427	125.66 Lacrosse-Boys	9,240	9,240	9,870	9,660	10,080	
428	125.67 Lacrosse-Girls	8,820	8,820	8,400	9,660	10,080	
429	220 FICA	17,137	17,137	17,793	18,147	17,808	
430	231 Retirement - non teacher	7,713	7,713	7,377	8,040	8,118	
431	232 Retirement - teacher	21,039	21,039	21,049	22,925	33,934	
432	260 Worker's Comp	672	672	661	712	605	
433	300 Prof & Tech Services	80,000	80,000	53,355	75,000	73,315	
434	430 Repairs & Maintenance						
435	430.18 General	2,200	2,200	210	1,530	1,530	
436	430.40 Football	9,400	9,400	9,075	7,950	12,000	
437	430.42 Cheerleading	200	200	0	200	200	
438	430.43 Field Hockey	1,500	1,500	1,200	1,000	1,200	
439	430.44 Cross Country - Boys	150	150	54	150	150	
440	430.45 Cross Country - Girls	150	150	54	150	150	
441	430.46 Basketball - Boys	450	450	694	450	600	
442	430.47 Basketball - Girls	450	450	0	450	600	

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PEMI-BAKER REGIONAL SCHOOL DISTRICT							
2024-2025 Budget							
		Adopted	Adjusted	Actual	Adopted	Adopted	
Account	Description	Budget	Budget	Expenses	Budget	Budget	
Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025	
443	1420 Athletics Continued						
444	430.50 Nordic Ski	500	500	0	500	500	
445	430.52 Wrestling	300	300	0	300	500	
446	430.53 Baseball	800	800	0	960	960	
447	430.54 Softball	500	500	0	500	700	
448	430.55 Tennis - Boys	0	0	0	150	150	
449	430.56 Tennis - Girls	0	0	0	1	1	
450	430.57 Track - Boys	0	0	0	200	200	
451	430.58 Track - Girls	0	0	0	200	200	
452	430.60 Soccer - Boys	500	500	262	400	400	
453	430.61 Soccer - Girls	500	500	262	400	400	
454	430.62 Volleyball	400	400	230	400	400	
455	430.64 Golf	0	0	0	100	100	
456	430.66 Boys Lacrosse	1,000	1,000	1,060	1,500	1,500	
457	430.67 Girls Lacrosse	1,000	1,000	1,060	1,000	1,000	
458	580.18 Travel/Workshops/Reg.	10,000	10,000	7,906	8,270	8,270	
459	610 Supplies						
460	610.18 General	3,000	3,000	8,347	3,000	8,000	
461	610.40 Football	3,000	3,000	335	3,430	3,430	
462	610.42 Cheerleading	200	200	280	200	200	
463	610.43 Field Hockey	250	250	0	500	500	
464	610.44 Cross Country - Boys	0	0	0	150	150	
465	610.45 Cross Country - Girls	0	0	0	150	150	
466	610.46 Basketball - Boys	500	500	35	850	850	
467	610.47 Basketball - Girls	500	500	51	850	850	
468	610.48 Hockey	500	500	0	1,000	1,000	
469	610.50 Nordic Ski	1,200	1,200	223	1,200	1,250	
470	610.51 Alpine Ski	1,400	1,400	320	1,420	1,420	
471	610.52 Wrestling	750	750	398	750	750	
472	610.53 Baseball	3,000	3,000	0	4,080	4,080	
473	610.54 Softball	3,000	3,000	940	2,850	2,850	
474	610.55 Tennis - Boys	300	300	0	525	525	
475	610.56 Tennis - Girls	300	300	0	875	875	
476	610.57 Track - Boys	50	50	914	30	30	
477	610.58 Track - Girls	50	50	700	30	30	
478	610.59 Trainer	7,500	7,500	7,751	8,280	8,280	
479	610.60 Soccer - Boys	1,200	1,200	1,638	1,440	1,440	
480	610.61 Soccer - Girls	1,200	1,200	568	1,460	1,460	
481	610.62 Volleyball	500	500	0	550	550	
482	610.64 Golf	1,500	1,500	932	1,050	1,050	
483	610.66 Lacrosse-Boys	500	500	0	640	640	
484	610.67 Lacrosse-Girls	500	500	0	1,150	1,150	

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PEMI-BAKER REGIONAL SCHOOL DISTRICT							
2024-2025 Budget							
		Adopted	Adjusted	Actual	Adopted	Adopted	
Account	Description	Budget	Budget	Expenses	Budget	Budget	
Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025	
485	650.00 Software	14,820	14,820	11,750	13,500	13,500	
486	730 New Equipment						
487	730.00 New Equip - Computers	1	1	0	1	0	
488	730.42 Cheerleading	1	1	0	1	1	
489	730.43 Field Hockey	1	1	0	1	1	
490	730.47 Basketball Girls	1	1	0	1	1	
491	730.52 Wrestling	1	1	0	1	1	
492	730.53 Baseball	1	1	0	1	1	
493	730.54 Softball	1	1	0	1	1	
494	730.59 Trainer	1	1	0	1	1	
495	730.61 Girls Soccer	1	1	0	1	1	
496	730.62 Volleyball	1	1	0	1	1	
497	730.66 Boys Lacrosse	1	1	0	1	1	
498	730.67 Girls Lacrosse	1	1	0	1	1	
499	735 Replacement of Equipment						
500	735.40 Football	3,400	3,400	10,181	23,380	6,500	
501	735.42 Cheerleading	800	800	0	500	5,500	
502	735.43 Field Hockey	1,760	1,760	952	1,760	1,760	
503	735.44 Cross Country - Boys	550	550	0	1	1,750	
504	735.45 Cross Country - Girls	550	550	0	1	1,750	
505	735.46 Basketball - Boys	1,000	1,000	517	1	1	
506	735.47 Basketball - Girls	1,000	1,000	516	1	1	
507	735.48 Hockey	700	700	0	1,000	1,000	
508	735.50 Nordic Ski	6,500	7,925	2,312	1,600	1,600	
509	735.51 Alpine Ski	1,000	1,000	1,989	2,730	1,480	
510	735.52 Wrestling	5,000	5,000	4,548	1	1	
511	735.53 Baseball	2,000	2,000	2,743	3,240	3,240	
512	735.54 Softball	2,000	2,000	2,133	2,000	2,000	
513	735.55 Tennis - Boys	1,000	1,000	1,929	480	480	
514	735.56 Tennis - Girls	1,000	1,000	1,828	100	100	
515	735.57 Track - Boys	1,000	1,000	0	1,170	4,670	
516	735.58 Track - Girls	1,000	1,000	0	1,260	4,760	
517	735.60 Soccer - Boys	600	600	1,560	5,460	460	
518	735.61 Soccer - Girls	600	600	1,400	5,460	460	
519	735.62 Volleyball	6,500	6,500	1,407	2,620	3,620	
520	735.64 Golf	1,000	1,000	643	880	2,480	
521	735.66 Boys Lacrosse	1,000	3,120	948	1,800	1,800	
522	735.67 Girls Lacrosse	1,000	1,000	2,076	380	380	
523	810.18 Dues	9,750	9,750	10,020	11,360	12,360	
524	TOTAL 1420	477,013	480,558	439,414	506,082	511,445	
525							

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PEMI-BAKER REGIONAL SCHOOL DISTRICT							
2024-2025 Budget							
		Adopted	Adjusted	Actual	Adopted	Adopted	
Account	Description	Budget	Budget	Expenses	Budget	Budget	
Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025	
526 1430	SUMMER SCHOOL						
527 110	Salaries	1	1	0	1	1	
528 220	FICA	1	1	0	1	1	
529 231	NT Retirement	1	1	0	1	1	
530 232	Retirement - teacher	1	1	0	1	1	
531 250	Unemployment	1	1	0	1	1	
532 260	Worker's Comp	1	1	0	1	1	
533 610	Supplies/8th Grade Trans.	1,000	-43,200	1,430	1,000	1,500	
534	TOTAL 1430	1,006	-43,194	1,430	1,006	1,506	
535							
536 1600	ADULT EVENING ENRICH.						
537 540	Advertising	0	0	0	0	0	
538	TOTAL 1600	0	0	0	0	0	
539							
540 2120	GUIDANCE SERVICES						
541 110	Salaries	292,435	292,435	278,896	288,608	300,097	
542 213	Life Insurance	264	264	231	264	240	
543 214	LTD Insurance	0	0	0	0	0	
544 220	FICA	22,605	22,605	19,055	22,308	23,198	
545 232	Retirement - teacher	62,111	62,111	59,223	57,272	59,558	
546 240	Course Reimbursement	2,500	2,500	939	2,500	2,500	
547 250	Unemployment	156	156	25	141	128	
548 260	Worker's Comp	886	886	788	875	788	
549 290	Longevity	3,050	3,050	2,850	3,000	3,150	
550 305	AP Testing	9,000	9,000	1,680	9,000	9,000	
551 534	Postage	1	1	0	1	1	
552 550	Printing	7,000	7,000	4,975	7,000	7,000	
553 580	Workshops	500	500	0	500	500	
554 610	Supplies	2,500	2,500	2,445	2,800	2,800	
555 645	Workbooks	1	1	0	1	1	
556 650	Software	4,712	4,712	390	7,312	7,312	
557 730	New Equip - Computers	1	1	1,015	1	1	
558 810	Dues	1,200	1,200	783	1,700	1,700	
559	TOTAL 2120	408,922	408,922	373,296	403,283	417,974	
560							
561 2123.320	Group Testing	17,000	17,000	18,322	17,000	18,500	
562 2123.330	GED Testing	1,000	1,000	1,320	1,000	1,000	
563	TOTAL 2123	18,000	18,000	19,642	18,000	19,500	
564							

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PEMI-BAKER REGIONAL SCHOOL DISTRICT							
2024-2025 Budget							
		Adopted	Adjusted	Actual	Adopted	Adopted	
Account	Description	Budget	Budget	Expenses	Budget	Budget	
Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025	
565 2129	GUIDANCE SECRETARIES						
566 110	Salaries	59,119	59,119	77,180	83,422	87,329	
567 213	Life Insurance	128	128	148	180	189	
568 220	FICA	4,626	4,626	6,095	6,485	6,784	
569 231	Retirement - non-teacher	8,502	8,502	11,041	11,470	11,998	
570 250	Unemployment	31	31	12	56	50	
571 260	Worker's Comp	181	181	218	254	231	
572 290	Longevity	1,350	1,350	1,350	1,350	1,350	
573	TOTAL 2129	73,937	73,937	96,045	103,217	107,931	
574							
575 2132	MEDICAL SERVICES						
576 2132.330	Doctor's Fees	3,012	3,012	0	1,762	2,500	
577							
578 2134	NURSING SERVICES						
579 240	Course Reimbursement	1	1	0	1	1	
580 300	Prof. & Tech. Services	92,371	92,371	82,162	124,355	128,086	
581 430	Repairs & Maintenance	60	60	0	60	60	
582 610	Supplies	1,800	1,800	1,551	1,800	1,800	
583 646	Subscriptions	1	1	0	1	1	
584 647	Prof. Books	1	1	0	1	1	
585 650	Software	600	600	546	600	600	
586 730	New Equipment	1	1	0	1	1	
587 735	Replacement of Equip	1	1	0	1	1	
588	TOTAL 2134	94,836	94,836	84,259	126,820	130,551	
589							
590 2140	PSYCHOLOGICAL SERVICES						
591 110	Salaries	139,300	139,300	151,038	150,048	154,369	
592 213	Life Insurance	132	132	132	132	120	
593 214	LTD Insurance	400	400	736	412	420	
594 220	FICA	10,656	10,656	12,320	11,479	11,809	
595 232	Retirement - teacher	29,281	29,281	31,748	29,469	30,318	
596 240	Course Reimbursement	2,500	2,500	3,716	2,500	2,500	
597 250	Unemployment	62	62	12	56	50	
598 260	Worker's Comp	418	418	426	450	401	
599 290	Longevity	0	0	0	0	0	
600 305	Testing/Eval. Materials	10,000	10,000	438	10,000	10,000	
601 610	Supplies & Testing Supplies	2,000	2,000	521	2,000	2,000	
602 611	Audio Visual	1	1	0	1	1	
603 645	Workbooks	50	50	0	50	50	
604 646	Periodicals	150	150	0	150	150	
605 647	Professional Books	100	100	0	100	100	

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	PEMI-BAKER REGIONAL SCHOOL DISTRICT						
	2024-2025 Budget						
		Adopted	Adjusted	Actual	Adopted	Adopted	
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
606	650	Software	1,200	1,200	20	1,200	1,200
607	730	New Equip - Computers	0	0	0	0	0
608	810	Dues	800	800	0	800	800
609		TOTAL 2143	197,050	197,050	201,107	208,847	214,288
610							
611	2152	SPEECH THERAPY SERVICES					
612	110	Salaries	34,525	34,525	34,525	36,097	37,545
613	213	Life Insurance	75	75	69	78	81
614	220	FICA	2,641	2,641	2,356	2,761	2,872
615	231	Retirement - aide	4,854	4,854	4,854	4,884	5,080
616	250	Unemployment	31	31	6	28	25
617	260	Worker's Comp	104	104	97	108	98
618	290	Longevity	0	0	0	0	0
619	300	Prof & Tech Services	32,853	32,853	35,144	50,274	51,782
620	610	Supplies	1,100	1,100	106	400	700
621		TOTAL 2152	76,183	76,183	77,157	94,630	98,183
622							
623	2162	PHYSICAL THERAPY					
624	300	Prof & Tech Services	11,856	11,856	5,159	15,084	22,610
625			11,856	11,856	5,159	15,084	22,610
626							
627	2163	OCCUPATIONAL THERAPY					
628	110	Salaries	0	0	0	0	0
629	213	Life Insurance	0	0	0	0	0
630	220	FICA	0	0	0	0	0
631	231	Retirement-non-teacher	0	0	0	0	0
632	232	Retirement - teacher	0	0	0	0	0
633	250	Unemployment	0	0	0	0	0
634	260	Worker's Comp	0	0	0	0	0
635	290	Longevity	0	0	0	0	0
636	300	Prof & Tech Services	40,888	40,888	44,119	49,514	57,558
637	610	Supplies	700	700	0	500	500
638		TOTAL 2163	41,588	41,588	44,119	50,014	58,058
639							
640	2190	SUPPORT SERVICES-OTHER					
641	2190.300	Prof & Tech Svs - Assemblies	3,000	3,000	0	3,000	3,000
642							
643							

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PEMI-BAKER REGIONAL SCHOOL DISTRICT							
2024-2025 Budget							
		Adopted	Adjusted	Actual	Adopted	Adopted	
Account	Description	Budget	Budget	Expenses	Budget	Budget	
Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025	
644	2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF						
645	2210.240 SupportStaffCrseReimb.	18,000	18,000	1,834	19,000	19,000	
646	2211.110 Summer Curr.Salaries	3,000	3,000	5,253	5,000	5,000	
647	2211.220 Summer Curriculum FICA	230	230	399	383	383	
648	2211.231 Summer Curr. Retiremnt	1	1	0	1	1	
649	2211.232 Summer Curri Retirement	631	631	1,104	982	982	
650	2212.320 Instructional/Curr Develop	2,000	2,000	2,345	2,000	2,000	
651	2213.240 Course/Meetings Reimburse	41,955	41,955	45,038	45,000	45,000	
652	2213.241 Certification for Coaches	2,000	2,000	2,000	2,000	2,000	
653	2213.650 Software	3,125	3,125	0	1	1	
654	TOTAL 2200	70,942	70,942	57,973	74,367	74,367	
655							
656	2221 EDUCATIONAL MEDIA SERVICES						
657	110 Salaries	67,938	67,938	67,894	70,342	73,534	
658	213 Life Insurance	66	66	66	66	60	
659	220 FICA	5,228	5,228	5,135	5,416	5,667	
660	232 Retirement - teacher	14,365	14,365	14,355	13,903	14,550	
661	250 Unemployment	43	43	6	43	43	
662	260 Worker's Comp	205	205	192	212	193	
663	290 Longevity	400	400	400	450	550	
664	TOTAL 2221	88,245	88,245	88,048	90,432	94,597	
665							
666	2223 AUDIO VISUAL						
667	430 Repairs & Maintenance	500	500	419	500	500	
668	610 Supplies	1,000	1,000	0	1,000	3,000	
669	650 Software	7,950	7,950	2,534	9,250	9,250	
670	730 New Equipment	2,000	2,000	2,256	2,000	2,000	
671	735 Replacement of Equipment	1,000	1,000	800	1,000	1,000	
672	TOTAL 2223	12,450	12,450	6,008	13,750	15,750	
673							
674	2290 LIBRARY INSTRUCTIONAL STAFF						
675	110 Salaries	25,839	25,839	25,463	27,292	29,091	
676	213 Life Insurance	56	56	51	59	63	
677	220 FICA	1,977	1,977	1,784	2,088	2,225	
678	231 Retirement - non-teacher	3,633	3,633	3,580	3,693	3,936	
679	250 Unemployment	31	31	6	28	25	
680	260 Worker's Comp	78	78	72	82	76	
681	610 Supplies	3,500	3,500	4,566	3,500	3,500	
682	641 Books & Media	16,000	16,000	14,940	16,000	12,000	
683	646 Periodicals	13,000	13,000	12,596	13,000	15,000	
684	650 Software	1,500	1,500	1,414	1,500	1,500	

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PEMI-BAKER REGIONAL SCHOOL DISTRICT							
2024-2025 Budget							
		Adopted	Adjusted	Actual	Adopted	Adopted	
Account	Description	Budget	Budget	Expenses	Budget	Budget	
Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025	
685	730	New Equipment	1	1	0	1	1
686	735	Replace Equipment	1	1	0	1	1
687		TOTAL 2290	65,616	65,616	64,472	67,244	67,418
688							
689	2310	SCHOOL BOARD SERVICES					
690	110	Salaries	13,500	13,500	12,500	13,500	13,500
691	220	FICA	1,033	1,033	956	1,033	1,033
692	329	Prof. & Ed. Services	1	1	0	1	1
693	520	E & O Insurance	1	1	0	1	1
694	540	Advertising	5,000	5,000	970	5,000	5,000
695	550	Printing	1	1	0	1	1
696	580	Travel	2,000	2,000	0	2,000	2,000
697	610	Supplies	3,500	3,500	1,900	3,500	3,500
698	650	Software	2,700	2,700	0	2,700	2,700
699	810	Dues	4,200	4,200	4,159	4,200	4,200
700	2310.840	Contingency Fund	1,000	1,000	0	1,000	1,000
701		TOTAL 2311	32,936	32,936	20,486	32,936	32,936
702							
703	2312	SCHOOL BOARD SECRETARY					
704	120	Salaries	0	0	0	0	0
705	220	FICA	0	0	0	0	0
706	231	Retirement	0	0	0	0	0
707	260	Worker's Comp	0	0	0	0	0
708		TOTAL 2312	0	0	0	0	0
709							
710	2313	TREASURER					
711	110	Salaries	5,000	5,000	5,000	5,000	5,000
712	220	FICA	383	383	383	383	383
713	534	Postage	900	900	0	900	900
714	610	Supplies	75	75	61	75	75
715	890	Miscellaneous Expenses	1	1	0	1	1
716		TOTAL 2313	6,359	6,359	5,443	6,359	6,359
717							
718	2314	ELECTION SERVICES					
719	110	Moderator's Salary	200	200	100	200	200
720	120	Sup of Checklist/Ballot Clerk	800	800	765	800	800
721	550	Ballots & Sch Dist Reports	3,200	3,200	2,308	3,200	3,200
722		TOTAL 2314	4,200	4,200	3,173	4,200	4,200
723							
724	2317	AUDIT					
725	2317.330	Prof & Tech Services - Fees	7,500	7,500	14,000	12,000	12,000

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
				Adopted	Adjusted	Actual	Adopted
Account		Description		Budget	Budget	Expenses	Budget
Number				2022-2023	2022-2023	2022-2023	2023-2024
							2024-2025
726							
727	2318	LEGAL					
728	2318.300	Prof & Tech Services - Fees	10,000	10,000	16,295	10,000	10,000
729							
730	2321	OFFICE OF SUPERINTENDENT SERVICES					
731	2321.330	Prof&TechSAUSupport	567,499	567,499	567,499	584,850	605,045
732							
733	2331	TECHNOLOGY COORDINATOR					
734	110	Salaries	122,451	122,451	135,885	135,025	138,661
735		Summer Hours	10,000	10,000	0	10,000	10,000
736	213	Life Insurance	115	115	132	132	120
737	214	LTD Insurance	600	600	587	662	679
738	220	FICA	10,133	10,133	9,904	11,094	11,373
739	231	Retirement - non-teacher	18,623	18,623	19,105	19,622	20,114
740	232	Retirement - teacher	0	0	0	0	0
741	240	Course Reimb.	2,500	2,500	1,099	2,500	2,500
742	250	Unemployment	62	62	12	56	50
743	260	Worker's Comp	397	397	383	435	387
744	300	Contracted Services	1,000	1,000	0	1,000	0
745		TOTAL 2331	165,881	165,881	167,107	180,526	183,884
746							
747	2333	CAREER TECH. DIRECTOR'S OFFICE					
748	110	Salaries	96,377	96,377	102,808	102,268	105,336
749	213	Life Insurance	66	66	66	66	60
750	214	LTD Insurance	472	472	501	501	516
751	220	FICA	7,373	7,373	7,472	7,824	8,058
752	232	Retirement - teacher	20,258	20,258	21,497	20,085	20,688
753	240	Course Reimbursement	2,500	2,500	2,346	2,500	2,500
754	250	Unemployment	31	31	6	28	25
755	260	Worker's Comp	289	289	290	307	274
756	300	Professional & Tech. Services	1	1	0	1	1
757	610	Supplies	500	500	0	500	500
758	646	Periodicals	0	0	0	0	0
759	647	Professional Books	0	0	0	0	0
760	810	Dues	400	400	0	400	400
761		TOTAL 2333	128,267	128,267	134,985	134,480	138,358
762							

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PEMI-BAKER REGIONAL SCHOOL DISTRICT							
2024-2025 Budget							
		Adopted	Adjusted	Actual	Adopted	Adopted	
Account	Description	Budget	Budget	Expenses	Budget	Budget	
Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025	
763	2334 Applied Tech - Staff						
764	110 Salaries	43,897	43,897	0	1	1	
765	213 Life Insurance	95	95	0	1	1	
766	220 FICA	3,410	3,410	0	1	1	
767	231 Retirement non-teacher	6,267	6,267	0	1	1	
768	250 Unemployment	62	62	0	1	1	
769	260 Worker's Comp	134	134	0	1	1	
770	290 Longevity	675	675	0	1	1	
771	TOTAL 2333	54,540	54,540	0	7	7	
772							
773	2410 PRINCIPAL'S OFFICE (Principal, Assistant Principal, Athletic Director)						
774	110 Salaries	319,500	319,500	336,340	336,340	313,794	
775	213 Life Insurance	25,198	25,198	25,165	25,198	180	
776	214 LTD Insurance	1,183	1,183	1,441	1,215	1,538	
777	220 FICA	24,442	24,442	25,014	25,730	24,005	
778	231 Retirement - Employee	0	0	12,420	0	12,430	
779	232 Retirement - Teacher	61,730	61,730	52,130	60,660	43,585	
780	240 Course Reimbursement	9,000	9,000	3,515	9,000	9,000	
781	250 Unemployment	92	92	18	84	76	
782	260 Worker's Comp	959	959	950	1,009	816	
783	430 Repairs & Maintenance	500	500	0	500	0	
784	442 Rental of Equipment	0	0	0	0	0	
785	534 Postage	9,000	9,000	10,125	5,000	10,000	
786	550 Printing	3,000	3,000	863	3,000	3,000	
787	580 Travel	3,000	3,000	2,418	3,000	3,000	
788	610 Supplies	5,000	5,000	2,912	5,000	3,000	
789	650 Software	4,699	4,699	176	3,073	7,964	
790	730 New Equip - Computers	0	0	0	0	0	
791	810 Dues	2,000	2,000	657	1,000	1,000	
792	811 NEASC Dues	5,000	5,000	4,130	5,000	5,000	
793	895 Graduation Expenses	20,000	20,000	18,429	20,000	22,000	
794	TOTAL 2410	494,303	494,303	496,704	504,809	460,388	
795							
796	2411 SECRETARIAL SERVICES						
797	110 Salaries	174,933	174,933	155,258	153,312	160,367	
798	213 Life Insurance	306	306	227	255	255	
799	220 FICA	13,537	13,537	11,742	11,728	12,268	
800	231 Retirement - non-teacher	24,880	24,880	21,829	20,743	21,698	
801	240 Professional Development	1	1	0	1	1	
802	250 Unemployment	123	123	18	84	76	
803	260 Worker's Comp	531	531	438	460	404	

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PEMI-BAKER REGIONAL SCHOOL DISTRICT							
2024-2025 Budget							
		Adopted	Adjusted	Actual	Adopted	Adopted	
Account	Description	Budget	Budget	Expenses	Budget	Budget	
Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025	
804 290	Longevity	2,025	2,025	0	0	0	
805 730	New Equip - Computers	0	0	0	0	0	
806	TOTAL 2411	216,336	216,336	189,513	186,583	195,069	
807							
808 2515	FINANCIAL ACCT.						
809 300	Prof & Tech Services	3,500	3,500	2,974	3,500	3,500	
810							
811 2620	CUSTODIAL SERVICES						
812 110	Salaries	379,874	379,874	329,627	409,294	385,479	
813 120	Sub Salaries	20,000	20,000	56,058	20,000	20,000	
814 213	Life Insurance	757	757	499	821	769	
815 214	LTD Insurance	353	353	270	276	303	
816 220	FICA	30,590	30,590	29,076	32,841	31,019	
817 231	Retirement - non-teacher	53,410	53,410	49,995	55,377	52,155	
818 250	Unemployment	277	277	55	280	227	
819 260	Worker's Comp	9,117	9,117	9,256	9,496	8,095	
820 300	Prof & Tech Services	95,000	95,000	56,556	95,000	99,500	
821 340	Technical Services	9,212	27,428	33,667	9,000	9,900	
822 411	Water & Sewerage	16,500	16,500	25,228	18,975	27,751	
823 411.39	Voc Water & Sewerage	1	1	0	1	0	
824 421	Rubbish Rem&Chem Disp.	15,000	15,000	15,674	28,750	28,750	
825 430	Repairs & Maintenance	75,000	89,140	206,919	85,000	85,000	
826 431	Comp License/Virus Prot.	12,111	12,111	22,196	20,661	20,000	
827 442	Rental of Equipment	1	1	2,013	200	220	
828 520	Property & Liability Ins.	47,524	47,524	46,370	51,801	56,463	
829 531	Telephone	16,000	16,000	14,408	14,500	15,950	
830 532	Internet Access Service	20,000	20,000	8,758	22,000	22,000	
831 580	Travel Reimbursement	100	100	2,111	200	220	
832 610	Supplies	77,000	98,955	81,601	87,500	91,250	
833 621	Natural Gas	25,000	25,000	28,893	30,000	34,200	
834 622	Electricity	150,000	150,000	151,104	150,000	154,000	
835 624	Heating	50,000	50,000	42,482	50,000	55,000	
836 650	Software	550	550	0	600	10,320	
837 700	Mat Repairs to Bld & Grounds	5,500	5,500	1,200	69,250	76,175	
838 710	Property & Grounds Mat	1	1	0	1	1	
839 730	New Equipment	1	41,929	13,495	10,000	10,000	
840 735	Replacement of Equipment	1	1	49,008	1	38,000	
841 738	Repl Comp & Netwk Equip	112,040	112,040	4,487	120,000	1	
842	TOTAL 2620	1,220,920	1,317,158	1,281,008	1,391,825	1,332,748	
843							

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PEMI-BAKER REGIONAL SCHOOL DISTRICT							
2024-2025 Budget							
		Adopted	Adjusted	Actual	Adopted	Adopted	
Account	Description	Budget	Budget	Expenses	Budget	Budget	
Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025	
844 2630	CARE & UPKEEP OF GROUND SERVICES						
845 300	Contracted Personnel	129,734	129,734	130,066	134,847	138,600	
846 422	Plowing	19,000	19,000	17,898	22,000	22,000	
847 430	Repairs & Maintenance	20,500	20,500	20,060	29,500	27,268	
848 443	Rental	1,000	1,000	2,093	6,000	6,600	
849 450	Building Improvement	1	1	0	1	1	
850 520	Ski Jump Liability Insurance	10,000	10,000	9,999	11,000	10,000	
851 610	Supplies	25,000	25,000	25,827	25,000	28,925	
852 621	Propane	1,500	1,500	0	1,500	1,710	
853 622	Electricity	4,000	4,000	0	4,000	4,000	
854 730	New Equipment	75,500	129,687	120,999	1	1	
855 735	Replacement of Equipment	190,000	190,000	119,056	1	1	
856	TOTAL 2630	476,235	530,422	445,998	233,850	239,106	
857							
858 2700	STUDENT TRANSPORTATION SERVICES						
859 2720.510	Bus Transportation	440,032	440,032	417,181	470,000	567,619	
860 2720.730	Bus Purchase	1	1	0	1	1	
861 2722.510	Special Education	438,875	438,875	302,320	434,582	492,546	
862 2723.510	Voc Transportation	1	1	0	1	0	
863 2723.610	Voc Van Gasoline	1	1	0	1	1	
864 2724.510	Athletic Programs	95,000	95,000	98,195	95,000	1	
865	2725 Field Trips						
866 510.00	Guidance	1,500	1,500	832	1,500	1,500	
867 510.05	English	1,500	1,500	698	1,500	1,500	
868 510.06	French	500	500	82	500	500	
869 510.07	Health Science	1,800	1,800	0	3,300	3,000	
870 510.12	Co-Curricular/Music	2,000	2,000	2,110	2,000	2,000	
871 510.13	Science	8,000	8,000	1,031	7,500	7,500	
872 510.16	Drafting	1,500	1,500	0	1,500	500	
873 510.18	Regular Education	0	0	1,778	1	1	
874 510.19	Special Education	5,270	5,270	6,046	5,380	5,370	
875 510.22	Computer Graphics/Photo	0	0	0	0	500	
876 510.23	Spanish	1,000	1,000	0	1,200	1,200	
877 510.25	Autos	500	500	0	500	500	
878 510.26	Culinary Arts	500	500	0	500	500	
879 510.70	Theatre	1,000	1,000	0	1,000	2,000	
880 510.72	Outdoor Rec Leadership	0	0	0	18,000	18,000	
881 2790.510	Other Student Transport	1	1	2,759	1	1	
882	TOTAL 2700	998,981	998,981	833,032	1,043,967	1,104,740	
883							

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	PEMI-BAKER REGIONAL SCHOOL DISTRICT						
	2024-2025 Budget						
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
884	2800	SUPPORT SERVICES					
885	300	Professional & Tech. Ser	68,630	68,630	69,329	73,355	75,556
886							
887	3100	FOOD SERVICE DIR. SERVICES					
888	3100.431	Computer Licensing	1	1	0	1	1
889	3100.735	Replace of Equipment	1	1	0	1	1
890			2	2	0	2	2
891	4100	SITE ACQUISITION SERVICES					
892	4100.710	Purchase of Land	1	1	0	1	1
893	4600	CONSTRUCTION/BUILDING SERVICES					
894	430	Improve/Reprs & Maint	1	1	8,784	1	1
895	450	Construction Services	1	1,100,242	994,327	1	1
896		TOTAL 4600	2	1,100,243	1,003,111	2	2
897	4900	OTHER FACILITIES ACQUISITION					
898	733	Buildings/New Furn.	0	0	0	1	1
899		TOTAL 4900	0	0	0	1	1
900							
901	5100	DEBT SERVICE					
902	5120.830	Interest	145,857	145,857	145,857	128,045	110,156
903	5110.910	Principal	421,880	421,880	421,880	425,163	429,034
904		TOTAL 5100	567,737	567,737	567,737	553,208	539,190
905							
906	5200	FUND TRANSFERS					
907	5221.930	Transfer to Food Service Fund	0	0	0	1	1
908		TOTAL 5200	0	0	0	1	1
909	5390	TRANSFER TO OTHER ELEMENTS					
910	5390.930	Transfer to Other Funds	0	0	0	0	0
911							
912		HEALTH INSURANCE SUMMARY	1,861,439	1,838,439	1,811,635	2,000,958	2,185,470
913		DENTAL INSURANCE SUMMARY	53,772	53,772	49,881	53,575	55,078
914							
915		TOTAL DISTRICT FUNDS	16,476,204	17,531,344	16,119,030	17,028,789	17,551,953
916							
917		Voc Ed (Perkins)	1	1		1	1
918		Title VI	10,000	10,000		10,000	10,000
919		Adult Basic Education/GED	4,000	4,000		4,000	4,000
920		Drug Free Schools	1	1		1	1
921		Other	1	1		1	1
922		TOTAL GRANT FUNDS	14,003	14,003	0	14,003	14,003
923		TOTAL FOOD SVS FUNDS	290,000	290,000		325,000	325,000
924		GRAND TOTAL	16,780,207	17,835,347	16,119,030	17,367,792	17,890,956

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PEMI-BAKER REGIONAL SCHOOL DISTRICT						
2024-2025 Budget						
		Adopted	Adjusted	Actual	Adopted	Adopted
Account	Description	Budget	Budget	Expenses	Budget	Budget
Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
925						
946						
947	FUNCTION SUB TOTALS					
948	1100 Regular Education	4,343,507	4,246,738	4,292,291	4,469,759	4,394,511
949	1200 Special Education	2,712,563	2,710,563	1,782,640	2,789,855	3,188,646
950	1300 Applied Technology Programs	674,722	631,536	647,172	805,224	761,362
951	1400 Co-Curr./Athletics/Summer Schl	640,735	610,163	599,731	682,506	697,065
952	1600 Evening Enrichment	0	0	0	0	0
953	2120 Guidance/Drug & Alcohol Int.	500,859	500,859	488,983	524,500	545,405
954	2130 Health Services	97,848	97,848	84,259	128,582	133,051
955	2140 Psychological Services	197,050	197,050	201,107	208,847	214,288
956	2160 Speech/OT/PT/Services	129,627	129,627	126,435	159,728	178,851
957	2190 Assemblies	3,000	3,000	0	3,000	3,000
958	2210 Improvement of Instruction	70,942	70,942	57,973	74,367	74,367
959	2220 Library Services	166,311	166,311	158,529	171,426	177,765
960	2310 School Board Services	60,995	60,995	59,397	65,495	65,495
961	2320 SAU Services	567,499	567,499	567,499	584,850	605,045
962	2330 AppliedTechDir.&Tech.Coor.	348,688	348,688	302,093	315,013	322,249
963	2400 Principal Office	710,639	710,639	686,217	691,392	655,457
964	2500 Financial Acct.	3,500	3,500	2,974	3,500	3,500
965	2600 Custodial Services	1,697,155	1,847,581	1,727,005	1,625,675	1,571,854
966	2700 Transportation	998,981	998,981	833,032	1,043,967	1,104,740
967	2800 Support Services	68,630	68,630	69,329	73,355	75,556
968	4000 Building Improvements	3	1,100,244	1,003,111	4	4
969	5100 Principal & Interest	567,737	567,737	567,737	553,208	539,190
970	5200 Food Service	2	2	0	3	3
971	Transfer to Other Elements	0	0	0	0	0
972	Health Ins. Summary	1,861,439	1,838,439	1,811,635	2,000,958	2,185,470
973	Dental Ins. Summary	53,772	53,772	49,881	53,575	55,078
974	Total District Funds	16,476,204	17,531,344	16,119,030	17,028,789	17,551,953
975	Federal Fund	14,003	14,003		14,003	14,003
976	Food Service Fund	290,000	290,000		325,000	325,000
977						
978	Grand Total	16,780,207	17,835,347	16,119,030	17,367,792	17,890,956

**Pemi-Baker Regional School District
2024/2025 Revenue Estimates**

	<u>2023-2024 Tax Basis</u>	<u>2024-2025 Projected</u>
<u>General Fund</u>		
Unreserved Fund Balance	357,823	150,000
Revenue From State Sources		
Catastrophic Aid	61,840	
Equitable Education Aid	2,733,027	2,740,296
Vocational Tuition	1	1
Restricted Thermal Recs	15,000	15,000
Revenue From Federal Sources		
Medicaid	50,000	50,000
Vocational	0	0
Local Revenue Other Than Taxes		
Tuition-Regular & Special Ed.	278,000	425,882
Tuition-Vocational	0	0
Tuition-Evening Enrichment	0	0
Earnings on Investments	2,000	2,000
Co-Curricular	30,000	30,000
Miscellaneous	1,097	0
Total General Fund Revenues	<hr/> 3,528,788	<hr/> 3,413,179
<u>Federal Fund Revenue</u>		
IDEA	140,000	140,000
Title 1	175,000	175,000
Vocational Education~Perkins	45,000	45,000
Title VI	10,000	10,000
Adult Basic Education	4,000	4,000
Drug Free Schools	1	1
Other Federal/State Grants	2	2
Total Federal Fund Revenue	<hr/> 374,003	<hr/> 374,003
<u>Food Service Revenue</u>		
Child Nutrition/Hot Lunch Program	325,000	325,000
Total School Revenue	4,227,791	4,112,182
District Appropriation	<hr/> 17,367,792	<hr/> 17,890,956
District Assessment	<hr/> 13,140,001	<hr/> 13,778,774